CERTIFICATE OF SERVICE

I hereby certify that a true copy of the foregoing Sentencing Memorandum was served on July 25, 2008, in a sealed envelope, via First Class mail, addressed to the last known addresses of the addressees as indicated below:

Anna Skotko, Esq. Assistant United States Attorney United States Courthouse Southern District of New York 300 Quarropas Street White Plains, New York 10601

Emily P. Frankelis Senior U.S. Probation Officer United States Probation Office Southern District of New York 233 Broadway New York, New York 10279

MICHAEL K. BURKE, ESQ. (MB 7554)

(Burke, Miele & Golden, LLP 30 Matthews Street, Suite 303A

Post Office Box 216 Goshen, New York 10924

(845) 294-4080